



Georgia Department of Revenue

Macon County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page is based on the best information available.

LOCAL TAX OFFICIALS

Tax Commissioner

Rhonda S. Respress
101 N. Chatham Street
P.O. Box 485
Oglethorpe, Ga. 31068-0485
(478) 472-7031
Fax: (478) 472-7036
Email: rhondares@windstream.net
Website: <http://www.maconcountyga.gov/government/elected-officials/tax-commissioner>

Chairman of the Board of Tax Assessors

Sylvester Dumas
P.O. Box 297
Oglethorpe, Ga. 31068-0297
(478) 472-6560
Fax: (478) 472-9463
Email: maconcoassessor@windstream.net
Property Records: www.qpublic.net/ga/macon

Chief Appraiser

Carol Blythe
P.O. Box 297
Oglethorpe, Ga. 31068-0297
(478) 472-6560
Fax: (478) 472-9463
Email: maconcoassessor@windstream.net
Website: <http://www.maconcountyga.gov/county-departments/departments-n-to-z/tax-assessors>
Property Records: www.qpublic.net/ga/macon

Chairman of the Board of Commissioners

A. R. Felton
P.O. Box 297
Oglethorpe, Ga. 31068-0297
(478) 472-7021
Fax: (478) 472-5643
Website: <http://www.maconcountyga.gov/county-departments/departments-a-to-m/county-commissioners>

County Manager

Edward Sealover
P.O. Box 297
Oglethorpe, Ga. 31068
(478) 472-7021
Fax: (478) 472-5643
Website: <http://www.maconcountyga.gov/county-departments/departments-a-to-m/county-commissioners>

PROPERTY TAX RETURNS Property tax returns must be filed with the Macon County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx>

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

HOMESTEAD EXEMPTIONS The deadline for filing a homestead exemption in Macon County is April 1.

Application for homestead exemption is made with the Board of Tax Assessors office in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

There are no local homestead exemptions offered in this county, but the taxpayer can make application for the statewide homestead exemptions. Click

the link below for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx>

FREEPORT LEVEL ONE EXEMPTIONS Macon County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by December 20 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

MOTOR VEHICLE REGISTRATION Macon County is on the 12-month staggered registration system. Vehicle tags are sold at the corner of Chatham and Sumter Streets. Hours are Monday - Friday, 8:00 - 5:00. The office is closed most major holidays: New Years, MLK Jr. Birthday, Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving Day and Thanksgiving Friday, Christmas Eve and Christmas Day.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Macon County must apply to the Building Inspector for a location permit before permanent placement of the home in the county and then pay the Tax Commissioner annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Board of Tax Assessors on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx>

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Macon County the Clerk of Superior Court is responsible for collecting intangible recording tax. The Clerk's office can be contacted at:

P.O. Box 337
Oglethorpe, Ga. 31068
(478)472-7661

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx>

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County

Commissioner's Office collects garbage fees. The contact person is

Roselyn Starling, County Clerk

P.O. Box 297

Oglethorpe, Ga. 31068

Independent School Systems There are no independent city school systems in this county.

City Tax The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property. City taxes are collected at:

City of Ideal

P.O. Box 9

Ideal, Ga. 31041

City of Oglethorpe

P.O. Box 425

Oglethorpe, Ga. 31068

City of Montezuma

P.O. Box 388

Montezuma, Ga. 31063

City of Marshallville

P.O. Box 83

Marshallville, Ga. 31057

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Local Government Services Division

4125 Welcome All Road

Atlanta, Ga. 30349

www.etax.dor.ga.gov

www.etax.dor.ga.gov/ptd/county/index.aspx

www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Macon.pdf

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